2001 Annual Report

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The Honourable George Abbott
Minister of Community, Aboriginal
and Women's Services
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Dear Minister,

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 2001, in compliance with section 49 of the Assessment Act.

Dianne Flood
Chair, Property Assessment Appeal Board

MAY 0 3 2002

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Board Profile

The Property Assessment Appeal Board is a quasi-judicial administrative tribunal established under the Assessment Act to hear appeals from decisions of the Property Assessment Review Panels.

The Board's mandate is to ensure that property assessments are accurate and at actual value applied in a consistent manner in the municipality or rural area. As such, the Board plays an important part in ensuring the accuracy and integrity of the assessment roll.

The Board's objectives are:

- to resolve appeals justly and consistently, in accordance with the rules and principles of procedural fairness and natural justice
- to process appeals as quickly as possible, at minimum cost to all parties involved, including the Board
- to enhance the parties' and the public's confidence in the Board and the assessment appeal process.

The Board is independent from government, the Property Assessment Review Panels and the B.C. Assessment Authority. As of December 31, 2001 the Board was composed of a full-time Chair, three full-time Vice Chairs, 12 part-time members, and the Registrar. A list of the Board members and biographical notes are included in Appendices 1 and 2.

An explanation of how the Board does its job is detailed in Appendix 3, and a glossary of terms used in this report is detailed in Appendix 4.

The Board's Report on Performance

Key Strategies

In 2001, the Board's key strategy was to achieve prompt, appropriate resolution of appeals. In this way, property owners and local governments can be provided with certainty of accurate property assessments, which may have potential tax implications, as soon as possible.

The activities undertaken to accomplish this strategy included:

- applying case management processes, including using alternative dispute resolution techniques, to resolve appeals without a hearing where appropriate
- ensuring hearings that proceed do so in a fair, orderly and efficient manner by ordering the production of documents and addressing other procedural matters in advance of the hearing
- issuing timely, well-reasoned, clear and concise decisions after a hearing.

The Board also focussed on providing accessible, comprehensive, user-friendly information to its stakeholders and the public. The primary tools to accomplish this were the Board's Web site and information guides on the appeal process.

Results Achieved in 2001

The Board's 2001 results and activities are summarized and compared to earlier years in Appendices 5 through 10.

The Board's successes in achieving its targets included:

Target 1: To resolve at least 70% of the 2001 appeals within 12 months of filing (by April 30, 2002).

Result: By December 31, 2001 (only 8 months into the appeal year), 63% of the 2001 appeals were already resolved, despite a 30% increase in the number of new appeals filed.

Target 2: To resolve at least 70% of all 2000 appeals by April 30, 2001.

Result: The Board exceeded this target, resolving approximately 72% by April 30, 2001. By December 31, 2001, resolution of the 2000 appeals increased to 85%.

Target 3: To resolve as many prior year appeals as possible, recognizing that these appeals are typically more complex and consume proportionately more Board resources.

Result: The Board reduced the number of outstanding appeals from prior years by 50%.

2001 Results Compared with 2000

In pursuing the objectives for productivity, cost-effectiveness and timeliness, the Board's 2001 results compare favourably with the previous year. Some of the indicators for these objectives are illustrated in the following table:

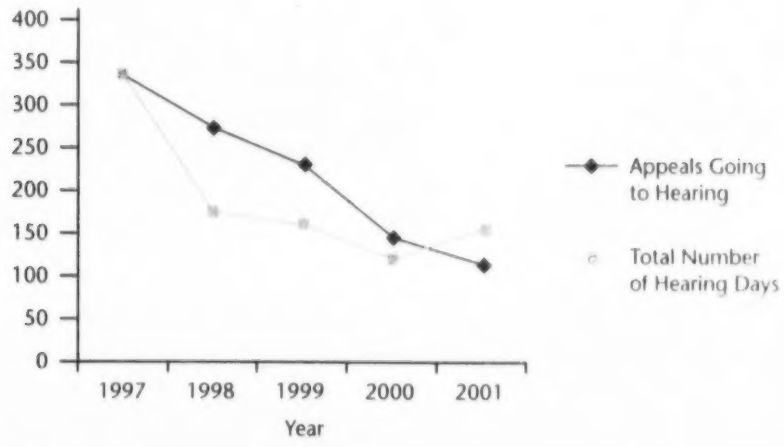
Activity	2001	2000
Appeals completed during the year	1,047	791
Resolved without a hearing	931	682
Average time for a decision (from hearing)	48 days	56 days

The increases in the number of appeals completed and in the number resolved without a hearing were due to a number of factors, including:

- an increase in appeal management activity (the number of appeal management conferences increased by 35% over 2000);
- improved support from the assessment community for appeal management including, in some cases, the adoption of pro-active self management of appeals;
- corresponding with the higher number of new appeals, an increase in less complex appeals (which take less time and effort to resolve);
- the courts issuing decisions on certain outstanding issues, which permitted the Board to take action on related appeals previously held in abeyance.

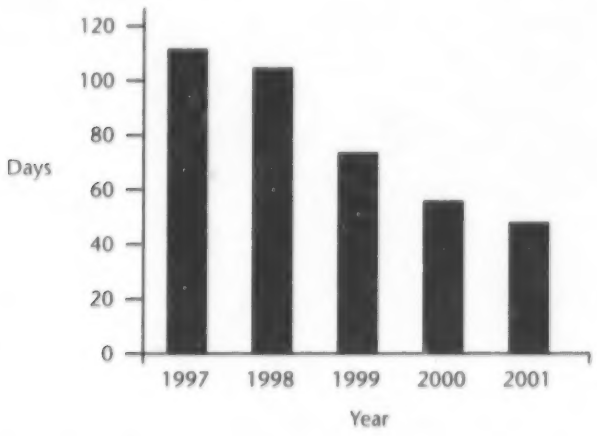
The increase in appeals resolved without a hearing is also a measure of the Board's goal to minimize all parties' costs. The average length of the hearings, which increased from 0.85 days in 2000 to 1.39 days in 2001, was principally due to one unusually long hearing, and is not a general reflection of typical hearing length.

Figure 1 – Hearing Statistics



The enhanced timeliness in issuing decisions was due, in part, to the reduced number of hearings and more favourable opportunities for resource allocation.

Figure 2 – Average Number of Days from Hearing to Decision



The average age of outstanding appeals decreased from 1.85 years in 2000 to 1.66 years in 2001. This was achieved by directing efforts to complete older appeals. This statistic was also affected by the increase in appeals filed in 2001 which reduced the overall appeal age.

The number of rolls under appeal decreased from 7,169 to 4,896. Notable progress was made in resolving managed forest appeals, with the number of rolls in that classification decreasing from 2,098 to 201 rolls during the year.

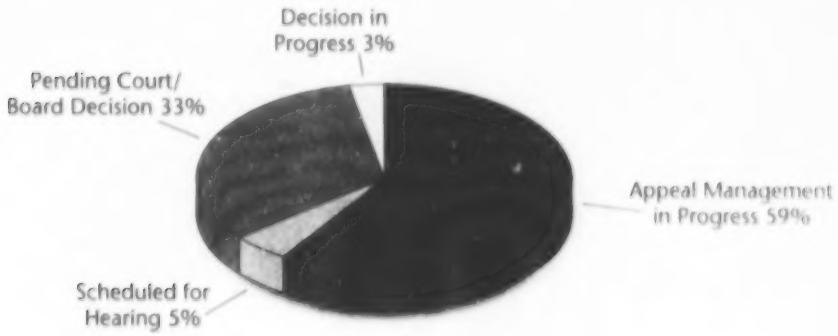
The Board's goals of just and consistent decisions and improved public confidence are more difficult to measure, but are, in part, reflected by the small number of requests for court review (only nine such requests in the 116 appeals for which a decision was issued). Details about these applications are detailed below, under the heading "Appeals from the Board."

Appeals Outstanding

On December 31, 2001, 772 appeals were outstanding. These were almost evenly divided between current (397) and prior year appeals (375). Of the outstanding appeals, 453 were in active appeal management, with 173 of these under appeal for more than one year. (These multi-year appeals are managed concurrently and typically will be resolved at the same time.) Another 258 appeals were dependent on the outcome of other cases before the courts or the Board, and were being held in abeyance, pending that determination. The breakdown of outstanding appeals by status is detailed in Figure 3.

The total assessed dollar value of the properties under appeal was $12.9 billion, up slightly from last year. This increase can be principally attributed to the higher number of appeals filed in 2001.

Figure 3 - Outstanding Appeals by Status as at December 31, 2001



Appeals from the Board

If requested by a party, the Board is required to file a stated case to the B.C. Supreme Court. Decisions of the Supreme Court may only be appealed to the B.C. Court of Appeal, if that Court gives permission (called leave to appeal).

At the beginning of 2001, nine stated cases from previous years were still outstanding before the B.C. Supreme Court. In 2001, the Board was requested to file another nine. By the end of 2001, 12 of those had been decided, with the Board's decision confirmed in seven and referred back to the Board in five. At year end, six stated cases were still before the B.C. Supreme Court.

At the beginning of 2001, two leave applications were outstanding from previous years. In addition, leave to appeal was requested in seven of the 12 cases decided by the B.C. Supreme Court in this year. Leave was granted in five, denied in one, and not yet heard in three others.

In addition to the five cases in which leave was granted in 2001, five others were still before the Court of Appeal, leave having been granted in earlier years. That Court heard and decided one case in 2001, with leave to appeal to the Supreme Court of Canada denied in that case. One case before the Court of Appeal was abandoned. A total of eight cases were outstanding at the Court of Appeal at year end.

Other Public Activities

In 2001 the Board continued to improve public access to information using the Board's Web site. Board decisions were posted and can be easily searched using keywords. Directions and guides about how to file an appeal, the appeal process, and guidance about assessment law and valuation determinations were also made available on the Web site.

The Board held a public forum on its rules in the fall of 2001, which was well attended by a cross-section of the assessment community. The purpose of the forum was to consult with stakeholders on ways to make the Board's processes more efficient, while still meeting the requirements of natural justice and procedural fairness. The Board will hold further consultations with stakeholders in 2002.

Challenges for 2002

The challenges for the Board in 2002 include:

- to respond promptly, effectively and efficiently to the new appeals filed in 2002
- to continue to work with the parties to move all outstanding appeals to an appropriate resolution in a cost-effective manner
- to move forward in a timely way any appeals for which the court issues a decision, including related appeals being held in abeyance
- to enhance the expertise and experience of the Board members, ensuring a trained, professional Board
- to continue to improve response time and efficiency in Board activities.

Targets for 2002

The Board has set the following targets to be achieved by December 31, 2002:

1. To resolve at least 60% of the new 2002 appeals to provide maximum early certainty of the 2002 roll.
2. To resolve at least 85% of the 2001 appeals to avoid creating a backlog of older appeals.
3. To reduce the number of outstanding pre-2001 appeals by 40%.

The Board's ability to achieve these targets, however, will depend on a number of factors outside its control, including:

- the number of 2002 appeals filed;
- the complexity of the issues in the 2002 appeals; and
- the timing and number of Court decisions that may be issued, and their implications for any related contingent appeals.

The number and complexity of the 2002 appeals will not be known until after the April 30, 2002 deadline for filing appeals. As a result, the resources required to deal with those new appeals and the Board's ultimate ability to achieve these targets cannot be determined with precision at this time.

Due to the Board's quasi-judicial nature and the corresponding requirement to apply the principles of natural justice, targets for resolving appeals with or without a hearing are not appropriate. The Board will, however, continue to use alternative dispute resolution processes to complete appeals in an

appropriate and timely manner. If a hearing is required, the Board will continue to conduct those hearings in an efficient and effective manner. In addition, the Board will endeavour to maintain and, if possible, improve on its current timeliness in issuing decisions. The actual time required to issue decisions will vary reflecting the complexity of issues.

The Board's Finances

While independent from government in reaching decisions on appeals, the Board is accountable to the Minister of Community, Aboriginal and Women's Services for its financial operations.

The Provincial Government recovers the costs of the assessment appeal system, including the Board, from the British Columbia Assessment Authority, which imposes a levy on assessed properties.

How the Board Accounts for Its Operations

The Board monitors operations and reports in the following ways:

- preparing an annual operating plan, with goals, objectives, key performance indicators, and quantifiable targets;
- submitting quarterly operational reports to the Minister, detailing the Board's progress in meeting annual objectives;
- posting quarterly and annual results on its Web site, for review by stakeholders and the public; and
- complying with government polices and procedures for financial and human resources and administrative practices, in accordance with a services agreement with the Ministry.

The Board's Budget and How It is Managed

The Board operates on an annual budget allocation from April 1 to March 31 each fiscal year.

Figure 4 shows the budget and estimated expenditures for 2001/2002 as well as comparative figures for the past five fiscal years.

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Figure 4 - Budgeted Expenditures v. Actual - by Fiscal Year

Fiscal Year[1]	Budget	Actual	Under/(Over)	%
2001/02	**$1,432,000**	**$1,155,000[2]**	**$277,000**	**19%**
2000/01	$1,418,082	$1,092,714	$325,368	23%
1999/00	$1,502,284	$1,410,792	$91,492	6%
1998/99[3]	$1,402,284	$1,777,431	($375,147)	(27%)
1997/98	$1,392,700	$1,648,235	($255,535)	(18%)
1996/97	$1,386,000	$1,335,114	$50,886	4%

Notes:

1 Fiscal years run from April 1 to March 31 of the following year.

2 Expenditures for fiscal year 2001/02 are forecast based on actual expenditures to Dec. 31, 2001.

3 Includes capital expenditures for development of the Board's computer-based appeal management system (authorized by Treasury Board). The budget overage is reduced to 12% by excluding these authorized expenditures.

There was also a decrease in the average cost per completed appeal, from $1,407 in 2000 to $1,030 in 2001, primarily due to the increase in completed appeals in 2001.

Appendix 11 provides a more detailed analysis of expenditures for the 2001 calendar year. The majority of Board costs are incurred in overall operations, including appeal registration, appeal management and settlement conferences. The Board has reduced costs by resolving more appeals without a hearing, making greater use of single-person instead of multi-person hearing panels, and implementing up-to-date office automation and database software.

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Appendices

Appendix 1: Board Members as of December 31, 2001

Appointment	Home Location
Chair	
Dianne Flood	Richmond
Vice Chairs	
Robert Fraser	Victoria
Simmi K. Sandhu	Delta
Cheryl Vickers	Vancouver
Part-time Members	
Rosemary Barnes	Coquitlam
Paula Barnsley	Kamloops
Louis Chan	Vancouver
Patrick Conroy	Cranbrook
Lawrence Davies	Kamloops
Ronald F. Kennedy	Westbank
Fred Lee	North Vancouver
Errol Nembhard	Port Coquitlam
Shiela Toth	Oliver
Wes Umphrey	Victoria
Candace Watson	Vancouver
Rick Watson	Delta

Appendix 2: Biographical Information of Board Members

Dianne Flood
The Chair of the Board since 1999, Ms. Flood is a lawyer with extensive experience in administrative law and property valuation issues. In her former law practice, she acted on assessment and expropriation matters at both the board and court levels and represented property owners, assessors and expropriating authorities. Ms. Flood has been actively involved in legislative review programs and was first appointed to the Board in 1998 as a full-time Vice Chair.

Rob Fraser
Active in the real estate industry for many years, Mr. Fraser has been a salesperson, agent/manager, owner, local board president, provincial association president, and chair of a real estate related insurance company. In addition to his extensive experience and training in real property valuation, Mr. Fraser also has expertise and training in conflict resolution, mediation, arbitration, and negotiation. He has a BA, an MA and did doctoral studies specializing in micro-demographic models. A part-time member of the Board since 1992, Mr. Fraser was appointed as a full-time Vice Chair in 1998.

Simmi K. Sandhu
Appointed as a Vice Chair of the Board in 2001, Ms. Sandhu is a lawyer, called to the B.C. Bar in 1990. Her areas of practice included corporate/commercial law and real estate transactions. In addition, she brings to the Board extensive experience in quasi-judicial proceedings, having acted as a chair of the Board of Referees for over seven years.

Cheryl Vickers
First appointed in 1993, Ms. Vickers served as the Vice Chair of the Board from 1995 to 1998. On the Board's re-organization in 1998, she was appointed as a full-time Vice Chair. She is a lawyer and formerly practised in a variety of fields, including administrative law. Ms. Vickers was active in the development of the British Columbia Council of Administrative Tribunals, is a member of that organization's Board of Directors and served as its Secretary from 1996 to 1998. She also is an instructor for the Foundations of Administrative Justice and Foundations for Professional Regulatory Tribunals, training appointees to quasi-judicial boards and tribunals.

Rosemary Barnes
A Board member since 1998, Ms. Barnes has been active in real estate sales since 1976. Currently a member of the Real Estate Council for B.C., Ms. Barnes is a past president of the Real Estate Board of Greater Vancouver and of the B.C. Real Estate Association and a former director of the Canadian Real Estate Association. She has also served on the Arbitration Committee with the Real Estate Board of Greater Vancouver. Ms. Barnes has a Market Value Appraiser-Residential designation through the Canadian Real Estate Association.

Paula Barnsley

Ms. Barnsley has a Master of Laws degree, with a focus on tax policy, and currently practices law in Kamloops. She has experience in administrative and tax law and is a member of the B.C. Council of Administrative Tribunals, serving on the 2000 planning committee for the Council's annual education conference. Ms. Barnsley was appointed to the Board in 2000.

Louis Chan

A senior appraisal consultant with over 16 years experience in real estate appraisal, Mr. Chan is a licensed real estate agent and an Accredited Appraiser of the Appraisal Institute of Canada. Mr. Chan has a B. Comm. and a Diploma in Realty Appraisal Program from Vancouver Community College. He is a member of the Industrial Commercial and Investment Council of the Canadian Real Estate Association and a member and former director of the Canadian Chinese Business Development Association. Mr. Chan was appointed to the Board in 2000.

Patrick Conroy

With over 21 years experience as a real estate salesperson, Mr. Conroy has a CRA designation from the Appraisal Institute of Canada and a Diploma in Urban Land Economics from the University of British Columbia. Mr. Conroy is a past president and a former director of the Kootenay Real Estate Board, a past director of the B.C. Real Estate Association and a past governor of the East Kootenay Community College. He has also been a member and chairman of a local Court of Revision. Mr. Conroy's appointment to the Board was made in 2000.

Lawrence (Larry) R. Davies

An Accredited Appraiser with the Appraisal Institute of Canada, Mr. Davies has been appraising property for 40 years and has a broad knowledge of the valuation of a wide variety of properties. As a former assessor with the B.C. Assessment Authority, Mr. Davies has extensive experience before the Courts of Revision and the Property Assessment Appeal Board. Mr. Davies became a member of the Board in 2000.

Ron Kennedy

As the owner of a real property appraisal company and an Accredited Appraiser with the Appraisal Institute of Canada for 25 years, Mr. Kennedy has broad property valuation experience. A former manager within the B.C. Assessment Authority, he has comprehensive knowledge of the assessment of major industrial properties and wide exposure to the assessment appeal process. He is also currently a Board Member, Squamish Indian Band Property Tax Review Board. Mr. Kennedy was appointed to the Board in 2000.

Fred Lee

Mr. Lee is the owner of a real estate appraisal company and has over 40 years appraisal experience. He is an Accredited Appraiser with the Appraisal Institute of Canada, and a Fellow of the Real Estate Institute of Canada (F.R.I.). He is a member of the Professional Division of the Real Estate Institute of B.C. (R.I.B.C.) and a past Chairman, Vancouver Chapter, of the Appraisal Institute of Canada. Mr. Lee became a member of the Board in 2000.

Errol Nembhard

A realtor with over 11 years experience in real estate sales, Mr. Nembhard has substantial experience in residential real estate. He has a Masters Degree in Business Administration and a diversified business background, including experience in marketing and finance. Mr. Nembhard was formerly a member of a local Property Assessment Review Panel, and has a broad understanding of assessment appeal issues and experience in the administrative tribunal process. Mr. Nembhard was first appointed to the Board in 1998.

Shiela D. Toth

Ms. Toth is an articling appraiser with the Appraisal Institute of Canada with almost 10 years experience in property appraisal. She is also a Certified Cost Engineer with the American Association of Cost Engineers and a Certified Engineering Technologist. Ms. Toth has been a school district trustee since 1993 and is the current chair of the district discipline committee. She is also a past director of the Oliver and District Recreation Commission, a current director of the South Okanagan Similkameen Hospitals and Health Services Foundation and the chair of the Oliver Osoyoos Community Health Advisory Committee. Ms. Toth was appointed to the Board in 2000.

Wes Umphrey

Mr. Umphrey is an Accredited Appraiser with the Appraisal Institute of Canada and is a professional member of the Real Estate Institute of British Columbia. He has his own appraisal and land management company that specializes in appraisals, land acquisitions and exchanges and phase 1 environmental site assessments, and has been involved in the valuation of a wide variety of properties. Mr. Umphrey has training in administrative tribunal processes and has participated as a Board member on a number of major assessment appeals. He was appointed to the Board in 1996.

Candace Watson

Ms. Watson has considerable market and valuation experience, with more than 29 years direct experience in property valuation. She is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow in the Real Estate Institute of Canada, and a former governor of the Real Estate Institute of B.C. Ms. Watson is also a member of the National Appeal Board of the Appraisal Institute of Canada. She has her own appraisal company and specializes in the analysis and valuation of investment properties. Appointed to the Board in 1998, Ms. Watson has acquired substantial knowledge of administrative processes and procedures.

W. F. (Rick) Watson

An independent Mediator and Arbitrator in private practice, Mr. Watson also has extensive experience in administrative tribunal procedure and practice. Mr. Watson is currently a member of the Health Care (Consent) and Care Facility (Admissions) Review Board and was formerly a member of the Arbitration Review Panel. Mr. Watson also is a Chair, Board of Referees, Employment Insurance Commission, and has been involved in numerous board and administrative tribunal hearings. Mr. Watson's appointment to the Board commenced in 2000.

Appendix 3: How the Board Does Its Job

The Initial Process

The Assessor is obligated to complete the assessment roll by December 31 in the previous year and assessment notices are mailed to property owners on January 1. Properties are to be valued by the Assessor as of July 1 of the previous year, based on the property's physical condition and use as of October 31 in that year. For example, the 2001 roll was completed by December 31, 2000 and the valuation date was July 1, 2000, with a "state and condition" date of October 31, 2000.

If a person is not satisfied with an assessment, a complaint must be filed to the local Property Assessment Review Panel no later than January 31. The Review Panel conducts hearings over a six week period, ending mid-March in each year, and must make their decisions by April 1.

If a party is not satisfied with the decision of the Review Panel, an appeal must be filed to the Board by April 30. The number of appeals filed in a year may depend on a number of factors including market volatility during the previous calendar year. The Board typically receives about 1,000 appeals annually.

Appeals to the Board

Parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or respecting land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

In addition, the Board is the first level of appeal against the Assessment Commissioner's Rates and for appeals under the Forest Land Reserve Act.

Valuation appeals to the Board may involve single family residences and recreation properties to hotels, shopping centres and office towers, cement plants, and pulp mills, to name just a few.

The classification issues before the Board have varied significantly and included whether properties qualify for farm classification, whether strata units are entitled to residential classification, and the correct classification of manufacturing and transportation facilities.

Exemption appeals have included entitlement to the pollution abatement exemption and the entitlement to an exemption for properties used for activities that are of demonstrable benefit to all members of the community.

Liability appeals have included floating casinos and port facilities.

The Commissioner's Rates appeals have involved fibre optic cables, and how their value should be determined and allocated.

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible to provide the earliest possible certainty of the assessment roll for both property owners and local governments.

The Board's first step is to review each appeal to ensure that it has been filed within the deadline set by the Act, that the appropriate fee has been paid and that the notice of appeal meets statutory requirements. The next step is to assign the appeals for case management.

Appeal Management

Case management is carried out primarily through appeal management conferences (AMCs) conducted by the Board's Registrar, Vice Chairs, or the Chair.

The main purpose of an AMC is to identify, narrow and/or resolve the issues in an appeal. This can result in the settlement or withdrawal of an appeal without a hearing, thereby contributing to the quick and cost-effective resolution of an appeal. If case management does not resolve the appeal, the subsequent hearing will usually be shorter and more efficient.

An AMC may be held at the request of a party, but generally the Board takes the initiative to arrange these conferences. AMCs are usually conducted by telephone, but may sometimes be held in person. Parties are required to participate if they want to proceed with their appeal. During a conference the parties are required to discuss and clarify what is really at issue in an appeal.

The parties may be ordered to produce documents and reports to each other and also, where necessary, to the Board. The Board can make orders to compel parties to meet these obligations. Depending on complexity and other factors, several AMCs may be held for one appeal, or several appeals may be considered at one AMC. If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs, or in extreme cases, by dismissing the appeal.

The Board's computer based information system ensures the progress of virtually all appeals is tracked and managed as necessary by either the Registrar, a Vice Chair, or the Chair.

Recommendations and Withdrawals

Often appeal management is a catalyst for further discussions between the parties. Sometimes an appellant will decide to withdraw the appeal. In other cases, the parties may submit a recommendation to the Board for an order to change the assessment roll. The Board carefully reviews the reasons given by the parties for the proposed change. If it is satisfied the proposed change will ensure accuracy of the roll, the Board will issue an order without a hearing being required.

Settlements

Parties may also be required to attend a settlement conference conducted by a Vice Chair. If the parties propose a settlement, another Board member will review it to ensure it meets the Board's mandate for accuracy of the roll. Even if a settlement is not achieved on all matters in dispute, issues are inevitably narrowed and a subsequent hearing will typically take less time and be conducted more efficiently.

Pre-Hearing Steps

If the appeal cannot be resolved, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing and the hearing is as efficient as possible. To achieve this, the Board may make a number of different orders such as the preparation and production of statements of agreed facts, statements of issues, evidence and legal principles, and witness lists. The Board may also order that appeals with common issues, similar properties or related owners be heard together.

Due to the volume of appeals and to ensure proper notice to the parties, appeals are scheduled for hearing several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

Natural Justice and the Board

As a quasi-judicial tribunal determining rights, the Board must apply the rules of natural justice and procedural fairness. Parties are entitled to know each other's case and to be heard on the issues, and the decision must be made by an impartial panel. To meet these requirements, the Board has enacted Rules of Practice and Procedure. The Board has a duty to act fairly in applying the rules and in conducting appeal hearings.

While appeal management will usually address these issues prior to the hearing, in a few limited cases a hearing may have to be adjourned to ensure all parties' rights are properly addressed. While this may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given the highest priority.

At the Hearing

In conducting hearings, the Board usually follows a standard procedure, which is similar to but less formal than, court procedures. Information sheets on hearing procedures are made available to the parties in advance of the hearings, so they can properly prepare. As such, the parties do not have to have a lawyer to represent them.

The Board is not required to apply the strict rules of evidence that a court would. The Board may accept any evidence it thinks would be of assistance. Appeal management assists in ensuring the parties disclose evidence in advance of the hearing, so there are no surprises at the hearing.

The Board may conduct hearings in person, by telephone, or on the basis of written submissions. In-person hearings may vary in length from less than one day to several weeks. Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel, usually composed of three members.

Hearings often involve complex appraisal issues or are appeals for which a legal decision is required to provide direction for the future. In these cases, appeal management ensures that the parties are fully prepared so that hearing time is effectively and efficiently used.

Issuing Decisions

After conducting a hearing, the Board issues a written order detailing its decision and reasons. In making decisions, the Board must consider and weigh the evidence admitted at the hearing. While it is not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision. The Board must also consider any directions the court has given in previous cases about how to interpret and apply the Assessment Act and Regulations.

Due to the volume of appeals and complexity of some hearings, writing the reasons may take some time. All parties are sent a copy of the decision, and if a change is ordered, the Assessor must amend the assessment roll.

In some cases, due to the complexity of the issues, resolution may take several months, or in some limited cases, even years. Often these appeals establish precedents for future assessment rolls, and may have impacts for more than just the property under appeal. As a result, despite the Board's best efforts, not all appeals can be resolved within the year they are filed.

Appeals from the Board

The Board's decisions on factual matters are final, and there is no right of appeal. However, under the Assessment Act, a person affected by a decision of the Board may appeal on a question of law, by a stated case to the B.C. Supreme Court.

Stated cases may be filed because a party believes the Board was wrong in its decision, or the legislation and/or the case law on the issue is unclear, or the party is dissatisfied with the current state of the law.

Stated cases must be started within 21 days of receipt of the Board's decision. The Board is required to prepare the stated case and file it with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the B.C. Court of Appeal, with leave (permission) of that court.

Appendix 4: Glossary of Terms

Appeal Management Conference (AMC)

The main purpose of an AMC is to identify, narrow and/or resolve the issues in an appeal. Most are conducted by telephone. The parties discuss the issues in the appeal and the Board can make a variety of orders. In most cases, the appeal is scheduled for hearing at an AMC. Some complex appeals may have several AMCs before the appeal is heard.

Appeal or Appeal File

This unit is used for statistical reporting and appeal management purposes. An appeal file may involve appeals for one or more assessment roll numbers. Generally, the Board will combine two or more roll numbers into one file if they are appealed by the same party and have a similar factual background, so that they can be managed and heard at the same time.

Completion or Completed

Once the Board has issued a final order for all assessment roll numbers involved in an appeal, the appeal is classified as "Completed" and closed (unless a stated case is filed). It is no longer considered an outstanding appeal.

Decision

All Board orders involve a decision, but this generally refers to the Board's consideration of the evidence at a hearing or through written submissions. Generally, a decision includes an order to implement the decision, and the panel's consideration of the evidence. A decision may involve more than one appeal.

Decision in Progress or Decision Pending

Where the Board has heard an appeal and is preparing a decision that will complete the appeal, or is in the process of issuing a desk order for an appeal, the status of the appeal will be classified as "Decision in Progress" or "Decision Pending." The appeal will be complete once the decision or order is issued.

Desk Order

An order of the Board that is processed without a hearing, usually where the parties to the appeal have agreed on the terms of the order (e.g. withdrawals and recommendations).

Invalidity Order

If on an initial review, the Registrar determines that an appeal does not meet the criteria required by the Assessment Act, he/she will issue an opinion that the appeal is invalid. A party may request a review of that initial determination. If after a review, the Board determines the appeal is invalid, it will issue an order dismissing the appeal.

Outstanding Appeal

Any appeal that has not been fully completed and which can involve one or more assessment roll numbers.

Pending Court/Board Decision or Pending Precedent

The Board has a number of outstanding appeals involving issues that are before the courts or, in some cases, before the Board in another appeal. An appeal is put into this classification if it involves the same or a similar issue and it is more appropriate to leave determination of the appeal until the other court or Board decision is made.

Per Diem This is the amount paid to a Board member for a day's work. The current per diem rate is $250 per day. Members may be paid $125 for a half-day's work.

Protective Appeals

Given that the assessment roll is issued on an annual basis, if there is a disagreement with an assessment, an appeal must be made to the Board each year. Where there is an outstanding appeal for an assessment from a prior year, an appeal filed in a subsequent year is referred to as "Protective." Resolution of the prior year's appeal generally results in resolution of the subsequent year's appeal.

Recommendation

When the parties agree to changes to an assessment, they submit a joint "Recommendation" to the Board. The Board reviews all recommendations, and, if appropriate, issues an order implementing the changes agreed to.

Resolution or Resolved

The same as "Completion or Completed."

Roll Number

The distinctive number assigned to each entry on the assessment roll. Generally every property has a roll number and receives an individual assessment, although more than one property may be assigned one roll number, where the properties comprise a single entity.

Scheduled for Hearing

If an appeal has been scheduled for a hearing, its status is changed to "Scheduled for Hearing." In most cases, the hearing decision will complete that appeal.

Single Member Panel

Where only one member of the Board hears and decides an appeal.

Status

The stage which an appeal is at in the appeal process.

Withdrawal

An appellant may apply to the Board to withdraw their appeal before hearing. If approved, the Board will issue a desk order permitting the withdrawal and completing the appeal.

M121

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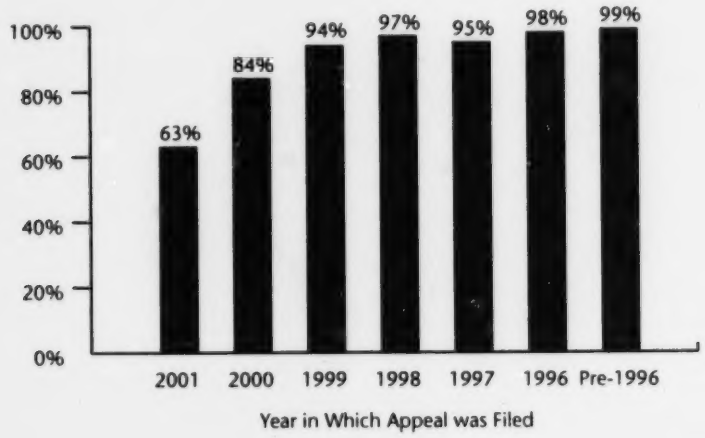
Appendix 5: 2001 Appeal Completion Results Compared to Results for 2000

Period		Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2001	New Appeals	1,071	397	674	63%
	Prior Year Appeals	748	375	373	50%
	Year 2001 Total	**1,819**	**772**	**1,047**	**58%**
2000	New Appeals	820	331	489	60%
	Prior Year Appeals	719	417	302	42%
	Year 2000 Total	**1,539**	**748**	**791**	**51%**

Total percentage of completed appeals by the year of original filing



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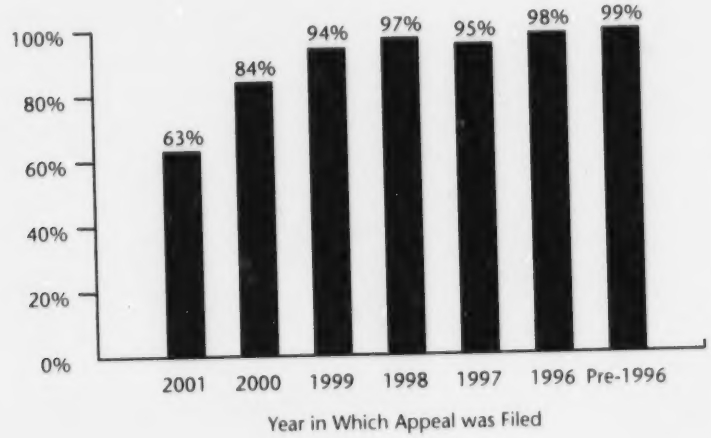
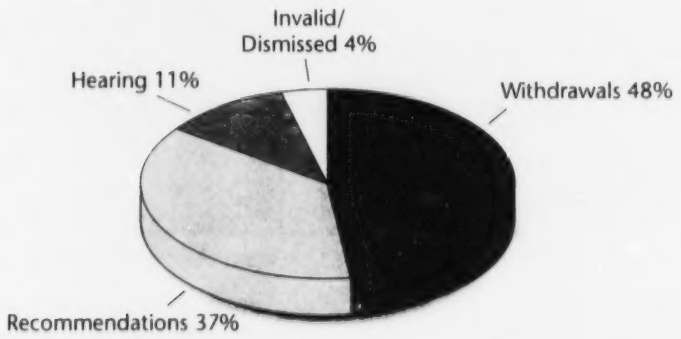


Appendix 6: Completion Results by Appeal Year

Year Filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/01
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions after a Hearing		
2001	1071	36	285	287	66	674	397
2000	331	2	74	87	39	202	129
1999	113	0	41	6	5	52	61
1998	83	0	25	5	2	32	51
1997	74	1	21	2	1	25	49
1996	33	0	11	0	1	12	21
Pre-1996	114	2	43	3	2	50	64
TOTAL	**1,819**	**41**	**500**	**390**	**116**	**1,047**	**772**

Method of Completion of Appeals in 2001



Appendix 7: Board Activities in 2001 Compared to Prior Years

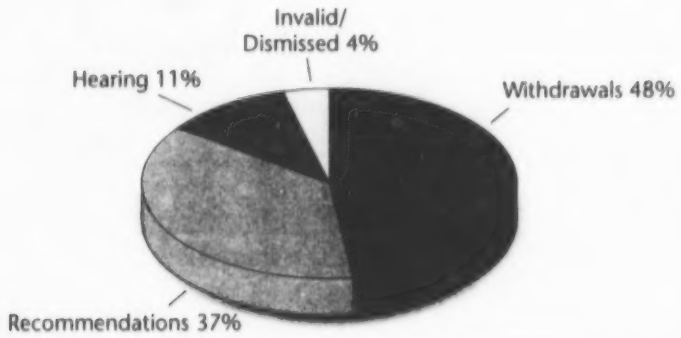
Board Activity		Results in year:			
	2001	2000	1999	1998	1997
Overall Appeal Caseload					
New Appeals Registered	1,071	820	969	1,555	1,072
Prior Year Appeals (beginning of year)	748	719	1,183	1,648	1,804
Total Appeals	1,819	1,539	2,152	3,203	2,876
Appeal Management Conferences (AMCs)					
Number of AMCs Conducted	754	559	499	285	N/A
Number of Appeals Involved	1,316	960	1,050	901	
Settlement Conferences Held	29	22	25	N/A	N/A
Hearing Statistics					
Number of Appeals Heard	113	143	228	272	331
Number of Hearing Days	157	121	160	176	335
Single Member Panel Statistics					
Total SMP Hearing Days	85	64	100	44	17
As a % of Hearing Days	54.1%	52.9%	62.5%	25.0%	5.1%
Appeal Completion Method					
By Withdrawals/Invalid Orders	541	345	630	1077*	480
By Recommendations	390	337	568	544	540
By Decisions After a Hearing	116	109	235	391	248
Appeals Completed	1,047	791	1,433	2,012	1,268

* This reflects an unusual situation where one agent filed and then abandoned over 300 appeals.

Appendix 6: Completion Results by Appeal Year

Year Filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/01
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions after a Hearing		
2001	1071	36	285	287	66	674	397
2000	331	2	74	87	39	202	129
1999	113	0	41	6	5	52	61
1998	83	0	25	5	2	32	51
1997	74	1	21	2	1	25	49
1996	33	0	11	0	1	12	21
Pre-1996	114	2	43	3	2	50	64
TOTAL	**1,819**	**41**	**500**	**390**	**116**	**1,047**	**772**

Method of Completion of Appeals in 2001



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Appendix 8: Summary of Outstanding Appeals at December 31, 2001 Compared to December 31, 2000

Appeal Status	OUTSTANDING APPEALS						
	TOTAL	2001 APPEALS			PRIOR YEAR APPEALS[1]		
	Dec 31/01	Dec 31/01	Apr 30/01[2]	Inc./(Decr.)	Dec 31/01	Dec 31/00	Inc./(Decr.)
Appeal Management in Progress	**453**	268	1,071	(75.0%)	185	**407**	(54.5%)
Protective (previous year o/s for same property)*	**173**	60	N/A	N/A	113	**163**	(30.7%)
Scheduled for Hearing	**37**	20	0	N/A	17	**33**	(48.5%)
Validity/Deficiency Issue	1	1	0	N/A	0	**0**	0.0%
Pending Court/Board Decision	**258**	88	0	N/A	170	**280**	(39.3%)
Decision in Progress	**23**	20	0	N/A	3	**28**	(89.3%)
Total Outstanding Appeals	**772**	**397**	**1,071**	**(62.9%)**	**375**	**748**	**(49.9%)**
$ Value of O/S Appeals (millions)	**$12,884**	$6,125	$9,549	(35.9%)	$6,759	**$12,343**	(45.2%)
$ Value of "Pending Court/ Board Decision" Appeals (millions)	**$5,504**	$1,183	$1,216	(2.7%)	$4,321	**$6,137**	(29.6%)
$ Value of "Active" Appeals (millions)	**$7,380**	$4,942	$8,333	(40.7%)	$2,438	**$6,206**	(60.7%)

1 Includes all outstanding appeals to the Board from the 2000 and earlier rolls.

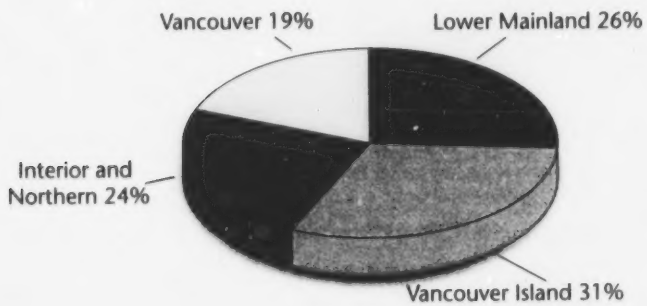
2 April 30, 2001 was the filing deadline for the 2001 appeals.

* These figures are included in "Appeal Management in Progress."

Appendix 9: Outstanding Appeals and Value by Region

Region		as at Dec. 31/01	as at Dec. 31/00	% Incr./(Decr.)
Vancouver (Area 09)	**Appeals Outstanding**	**148**	**107**	**38%**
	Assessed Value ($ millions)	$4,653	$3,653	27%
Lower Mainland (Areas 08, 10, 11, 12, 14, 15)	**Appeals Outstanding**	**202**	**177**	**14%**
	Assessed Value ($ millions)	$2,443	$1,666	47%
Vancouver Island (Areas 01, 04, 05, 06)	**Appeals Outstanding**	**237**	**251**	**(6%)**
	Assessed Value ($ millions)	$2,352	$2,794	(16%)
Interior and Northern (Areas 16 to 27)	**Appeals Outstanding**	**185**	**213**	**(13%)**
	Assessed Value ($ millions)	$3,436	$4,229	(19%)
TOTAL - ALL REGIONS	**Appeals Outstanding**	**772**	**748**	**3%**
	Assessed Value ($ millions)	$12,884	$12,343	4%

Regional Distribution of Outstanding Appeals



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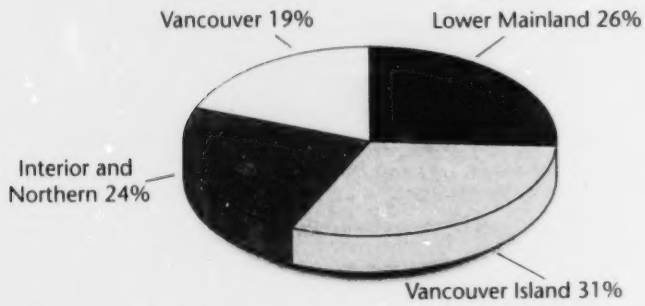
TOTAL - ALL REGIONS	Appeals Outstanding	772	748	3%
	Assessed Value ($ millions)	$12,884	$12,343	4%

Regional Distribution of Outstanding Appeals



Appendix 10: Outstanding Appeals Value and Assessment Year by Classification at December 31, 2001

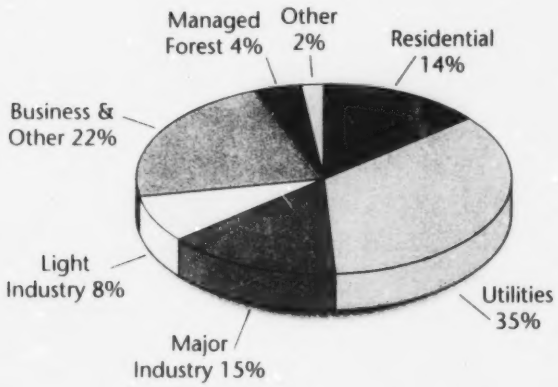
The following shows the breakdown of outstanding properties by classification and assessment year. The statistics are based on the number of rolls (rather than the number of appeals) because an appeal can involve several rolls, which may have different classifications.

	Number of Roll Numbers Outstanding										Total Assessed Values
	2001		2000		1999		1998		Pre-1998	Total	
Classification	O/S[1]	% of Ini.[2]	O/S	% of Ini.	O/S	% of Ini.	O/S	% of Ini.	O/S	All Years	($millions)
Residential	189	33%	66	8%	88	10%	95	6%	251	**689**	**$226**
Utilities	513	87%	203	60%	196	56%	249	57%	519	**1,680**	**$1,888**
Unmanaged Forest	4	80%	3	100%	6	32%	6	40%	5	**24**	**$7**
Major Industry	195	81%	132	70%	97	58%	94	32%	232	**750**	**$3,819**
Light Industry	76	65%	70	45%	41	23%	60	11%	141	**388**	**$461**
Business & Other	787	32%	185	21%	17	2%	16	1%	65	**1,070**	**$6,257**
Managed Forest	35	95%	17	100%	26	7%	22	2%	101	**201**	**$108**
Recreational/ Non-profit	29	62%	8	32%	2	7%	1	2%	7	**47**	**$114**
Farm	5	25%	3	13%	2	6%	4	17%	33	**47**	**$3**
Total for all classifications	**1,833**	**45%**	**687**	**27%**	**475**	**15%**	**547**	**9%**	**1,354**	**4,896**	**$12,884**

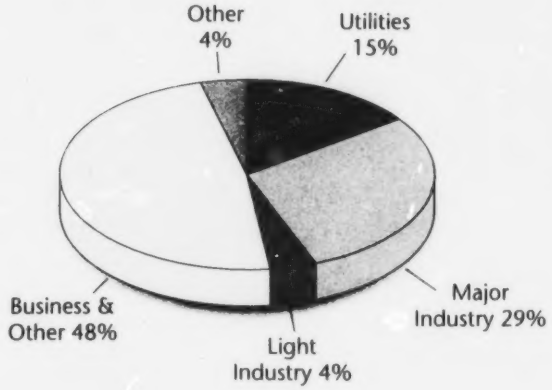
1 O/S: Outstanding

2 Percentage of Initiated: is a measure of the total roll numbers outstanding as at December 31, 2001 as a percentage of the number filed for the appeal year

Breakdown of Outstanding Properties under Appeal at December 31, 2001 by Classification



Breakdown of Outstanding Total Assessed Value at December 31, 2001 by Classification



"Other" includes all those classifications not individually shown.

Appendix 11: Analysis of Expenditures

Annual Expenditures by Category

Calendar Year[1] (Jan. 1 to Dec. 31)	Salaries & Benefits[2]	Members Per Diems	Travel Expenses	Hearing Facilities	Office Supplies	Occupancy Expenses[3]	Systems & Telecomm.	Training Expenses	Misc. Expenses	TOTAL
2001	**$707.5**	**$81.7**	**$56.1**	**$8.8**	**$25.2**	**$76.3**	**$104.2**	**$9.3**	**$9.7**	**$1,078.8**
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8	$14.5	$1,113.3
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8
1998	$650.2	$567.4	$119.3	$9.5	$53.1	$148.2	N/A	N/A	$7.6	$1,555.3
1997	$367.1	$728.8	$107.6	$6.2	$45.7	$81.0	N/A	N/A	$53.6	$1,390.0

All dollar amounts 000s

Expenditures per Completed Appeal ($000s)

Year and (Number of Completed Appeals[4])	Direct Costs[5]	Indirect Costs[6]	Total Costs
2001 (1,047)	**$0.816**	**$0.215**	**$1.030**
2000 (791)	$1.062	$0.346	$1.407
1999 (1,433)	$0.831	$0.162	$0.993
1998 (2,012)	$0.669	$0.104	$0.773
1997 (1,236)	$0.979	$0.146	$1.125

Notes:

1 For comparability, capital expenditures have not been included in these figures.

2 Includes contracts for recording secretaries for hearings.

3 Occupancy Expenses for 1998 and 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.

4 Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.

5 Direct Costs include Salaries & Benefits, Members' Per Diems, Travel Expenses and Hearing Facilities costs, listed in the table above.

6 Indirect Costs include Office Supplies, Occupancy Expenses, Systems & Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.

Appendix 10: Outstanding Appeals Value and Assessment Year by Classification at December 31, 2001

The following shows the breakdown of outstanding properties by classification and assessment year. The statistics are based on the number of rolls (rather than the number of appeals) because an appeal can involve several rolls, which may have different classifications.

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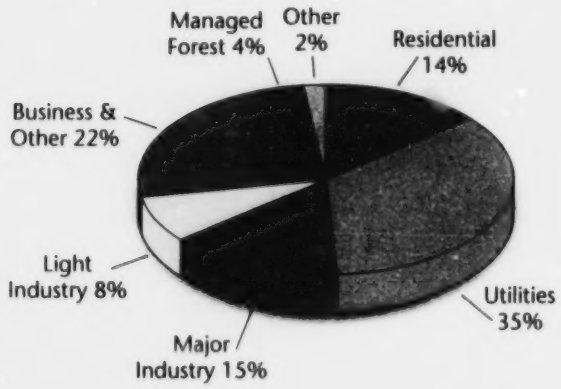
Light Industry	76	65%	70	45%	41	23%	60	11%	141	388	$461
Business & Other	787	32%	185	21%	17	2%	16	1%	65	1,070	$6,257
Managed Forest	35	95%	17	100%	26	7%	22	2%	101	201	$108
Recreational/ Non-profit	29	62%	8	32%	2	7%	1	2%	7	47	$114
Farm	5	25%	3	13%	2	6%	4	17%	33	47	$3
Total for all classifications	1,833	45%	687	27%	475	15%	547	9%	1,354	4,896	$12,884

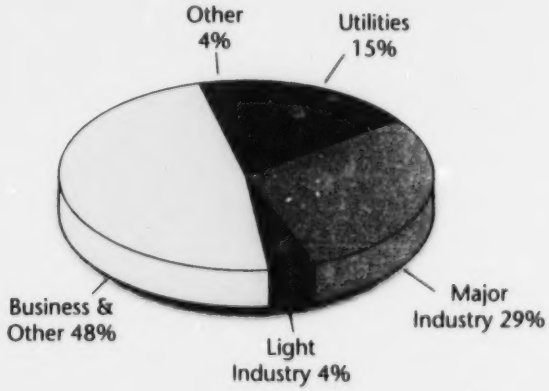
1 O/S: Outstanding

2 Percentage of Initiated: is a measure of the total roll numbers outstanding as at December 31, 2001 as a percentage of the number filed for the appeal year

Breakdown of Outstanding Properties under Appeal at December 31, 2001 by Classification



Breakdown of Outstanding Total Assessed Value at December 31, 2001 by Classification



"Other" includes all those classifications not individually shown.

Appendix 11: Analysis of Expenditures

Annual Expenditures by Category

Calendar Year[1] (Jan. 1 to Dec. 31)	Salaries & Benefits[2]	Members Per Diems	Travel Expenses	Hearing Facilities	Office Supplies	Occupancy Expenses[3]	Systems & Telecomm.	Training Expenses	Misc. Expenses	TOTAL
2001	**$707.5**	**$81.7**	**$56.1**	**$8.8**	**$25.2**	**$76.3**	**$104.2**	**$9.3**	**$9.7**	**$1,078.8**
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8	$14.5	$1,113.3
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8
1998	$650.2	$567.4	$119.3	$9.5	$53.1	$148.2	N/A	N/A	$7.6	$1,555.3
1997	$367.1	$728.8	$107.6	$6.2	$45.7	$81.0	N/A	N/A	$53.6	$1,390.0

All dollar amounts 000s

Expenditures per Completed Appeal ($000s)

Year and (Number of Completed Appeals[4])	Direct Costs[5]	Indirect Costs[6]	Total Costs
2001 (1,047)	**$0.816**	**$0.215**	**$1.030**
2000 (791)	$1.062	$0.346	$1.407
1999 (1,433)	$0.831	$0.162	$0.993
1998 (2,012)	$0.669	$0.104	$0.773
1997 (1,236)	$0.979	$0.146	$1.125

Notes:

1 For comparability, capital expenditures have not been included in these figures.

2 Includes contracts for recording secretaries for hearings.

3 Occupancy Expenses for 1998 and 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.

4 Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.

5 Direct Costs include Salaries & Benefits, Members' Per Diems, Travel Expenses and Hearing Facilities costs, listed in the table above.

6 Indirect Costs include Office Supplies, Occupancy Expenses, Systems & Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.